EXHIBIT W

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9	Special Litigation Counsel to
	Kavita Gupta, Chapter 11 Trustee
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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:	Case No.: bk-s-18-12456-gs
DESERT OASIS APARTMENTS, LLC,	Chapter 11

Debtor.

COVER SHEET FOR FIRST AND FINAL APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP AS SPECIAL COUNSEL TO KAVITA GUPTA, CHAPTER 11 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OCTOBER 15, 2020 THROUGH JULY 1, 2021

Applicant:	Pachulski Stang Ziehl & Jones LLP	
Fee Application:	First and Final	
Capacity:	Special Litigation Counsel to Kavita	
	Gupta, Disbursing Agent under the	
	Confirmed Plan for the Estate of Desert	
	Oasis Apartments, LLC	
Debtor:	Desert Oasis Apartments, LLC	
Compensation Period:	October 15, 2020 – July 1, 2021	
Previous Fees Requested:	\$0.00	
Previous Expenses Requested:	\$0.00	
Total Fees and Expenses Previously Requested:	\$0.00	

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PACHULSKI STANG ZIEHL & JONES LLP Attorneys at Law San Francisco, California

Applicant:	Pachulski Stang Ziehl & Jones LLP	
First and Final Fees Requested	\$211,680.00	
First and Final Expenses Requested:	\$443.74	
Total Fees and Expenses Requested	• \$212,123.74	
Number of Hours	265.30	
Blended Rate (All Timekeepers)	\$800.001	
Summary of Fees by Professional	See Exhibit A	
Summary of Fees by Task Code	See Exhibit B	
Summary of Expenses by Type	See Exhibit C	

¹ Pursuant to an agreement with the Chapter 11 Trustee, the Firm agreed to cap its hourly rate at \$800.00 for attorneys working on the case.

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9	Special Litigation Counsel to
	Kavita Gupta, Chapter 11 Trustee
10	

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:	Case No.: bk-s-18-12456-gs
DESERT OASIS APARTMENTS, LLC,	Chapter 11
Debtor.	FIRST AND FINAL APPLICATION OF PACHULSKI STANG ZIEHL & JONES LLP AS SPECIAL COUNSEL TO KAVITA GUPTA, CHAPTER 11 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD OCTOBER 15, 2020 THROUGH JULY 1, 2021

Pachulski Stang Ziehl & Jones LLP ("PSZ&J" or the "Firm") hereby submits its First and Final Application for Allowance and Payment of Compensation and Reimbursement of Expenses for the Period October 15, 2020 through July 1, 2021 (the "Application"), as special litigation counsel to Kavita Gupta, the duly appointed Chapter 11 trustee of Desert Oasis Apartments, LLC, the abovecaptioned debtor (the "Debtor"). This Application requests entry of an order allowing, on a final basis, compensation to the Firm for services rendered to the Trustee and expenses incurred during the period from October 15, 2020 through July 1, 2021 (the "Fee Period").

The Firm seeks approval of its fees incurred and reimbursement of expenses during the Fee Period totaling \$212,123.74 which sum represents compensation for legal services rendered in the

amount of \$211,680.00 and reimbursement for expenses incurred in the amount of \$443.74. The Firm spent a total of 265.30 hours during the Fee Period. The Firm also agreed to cap its rates at no more than \$800.00 per hour, or the actual fees incurred (whichever was less), which resulted in a built-in discount amounting to \$26,193.50 as the hourly rate charges would have been \$237,873.50.

This Application is brought pursuant to 11 U.S.C. Sections 327, 329, 330, 331, and 503, Bankruptcy Rules 2002 and 2016, and the *Guidelines of the U.S. Department of Justice, Office of the United States Trustee, Northern and Eastern Districts of California and Nevada*, (the "Guidelines"), and is based upon the contents hereof, together with the exhibits, the declaration of John Fiero filed concurrently herewith, the pleadings, papers, and records on file in this case, and any evidence or argument that the Court may entertain at the time of the hearing on the Application.

I.

JURISDICTION AND VENUE

This Application is a "core proceeding" which the Court has jurisdiction to decide pursuant to 28 U.S.C. § 157(b)(2)(A).

Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409.

Pursuant to Local Rule 7014.2, PSZ&J consents to entry of final order(s) or judgment(s) by the bankruptcy judge if it is determined that the bankruptcy judge, absent consent of the parties, cannot enter final orders for judgment consistent with Article III of the United States Constitution.

Π.

BACKGROUND

The Firm was retained as special litigation counsel in October 2020 to investigate and object to a highly questionable proof of claim for \$78 million (the "DL Claim") filed by the newly-appointed chapter 11 trustee of the Desert Land bankruptcy estate, Jeffrey Golden (the "Desert Land Trustee"). From the outset, that proof of claim was accompanied by equally dubious accusations of professional misconduct by PSZJ's client, Kavita Gupta, the Chapter 11 trustee for the above-captioned debtor (the "Trustee") based on a purported conflict of interest arising from the Trustee's investigation and discovery of an accounting error that resulted in a voluntary amendment of the schedules of both the Debtor and Desert Land.

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As special litigation counsel, the Firm reviewed the estates' complicated history – a history that spanned the better part of two decades, including the details of the Debtor's prior bankruptcy in 2011. PSZJ then served a comprehensive motion based upon Fed. R. Bankr. P. 9011 upon counsel for the Desert Land Trustee, resulting in a substantial reduction of the DL Claim, and was prepared to file a detailed objection to the amended DL Claim absent an immediate settlement. Throughout its representation, PSZJ has consistently refuted the false statements and inapposite law that have been presented by the Desert Land Trustee as alleged bases for the DL Claim and his demands to compromise professional fees.

The Bankruptcy Proceeding. A.

Prior to 2000, Tom Gonzales ("Gonzales")² loaned approximately \$41.5 million to the Debtor and Desert Land secured by real property on the Las Vegas Strip across from the Mandalay Bay hotel and casino. In 2018, Gonzales obtained a judgment for approximately \$13.1 million against the Debtor, Desert Land, and two other debtors (collectively referred to as the "Desert Entities").

On April 30, 2018, Gonzales filed involuntary petitions against each of the Desert Entities based on the recorded judgment. As of the petition date, the Debtor owned approximately six acres of real property with an apartment complex that generated modest income. Gonzales and Northern Trust Company (which was owed approximately \$4.9 million) were the only entities holding secured claims against the Debtor. Northern Trust Company's secured first priority claim has been paid. However, the Debtor's estate has insufficient assets to fully satisfy the Gonzales claim.

Desert Land owned approximately 23 acres of real property, 16 of which was vacant land. The remaining property consisted of the Desert Oasis Motel — a three-building complex containing 100 motel apartments and two commercial buildings upon which secured creditors were owed more than \$200 million. Gonzales was the only creditor with claims against all of the Desert Entities, and he is the only overlapping creditor between the Debtor and Desert Land.

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² Gonzales assigned the judgment to Bradley J. Busbin, trustee. For simplicity, this Application refers to Mr. Gonzales.

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B. Substantive Consolidation of the Desert Entities Was Considered and Denied.

Almost immediately following the petition date and prior to the filing of any schedules, the Desert Entities filed motions for substantive consolidation and for conversion of the cases to chapter 11 (collectively referred to as a single motion). The substantive consolidation motion recited basic facts regarding the estates' varied creditors and ownership and summarily argued that "as a practical matter, pooling of the sales proceeds of all available parcels . . . will most likely result in full payment of all unsecured creditors as well as maximization of distributions to equity." DL Docket Nos. 27-28.

The substantive consolidation motion was opposed by Gonzales, Juniper Loan Servicing Inc., and the "Shotgun Creek Entities" on grounds, among others, that it was premature and failed to meet the Ninth Circuit standards for substantive consolidation. Judge Babero heard the matter on June 26, 2018, but made no findings of fact or conclusions on the record. Following arguments and at the request of the Desert Entities' counsel, the Court denied substantive consolidation without prejudice. Undoubtedly no evidence supports substantive consolidation and no further efforts were made to substantively consolidate the Desert Entities.

Trustee Gupta Is Appointed and Discovers the Mistaken Intercompany Claim. C.

In July 2018, Gonzales filed a motion to appoint a chapter 11 trustee for the Desert Entities' cases. Months later, on March 11, 2019, after several days of evidentiary hearings during which the Court heard testimony from the LLC managers of the Debtor and Desert Land (David Gaffin and Howard Bulloch), the Court granted the appointment of a chapter 11 trustee. Ms. Gupta was appointed as chapter 11 trustee of the Debtor, Desert Land, and Desert Investments.

Immediately following her appointment for the three debtors, Ms. Gupta began investigating a scheduled \$4.5 million claim in favor of Desert Land. The investigation was undertaken in order to fulfill her duties as a chapter 11 trustee to (a) investigate claims against the estates and the debtors' financial affairs, (b) disclose as fully as possible the known facts and circumstances surrounding the intercompany claim, and (c) assess whether remedial action was warranted. Based on analysis by her accountants and their communications with the principals of the Desert Entities, Ms. Gupta learned that the scheduled intercompany obligation was created by a journal entry at or

before the end of 2002 without any documentation. In June 2019, Ms. Gupta's counsel repeatedly sought confirmation from the Desert Entities' counsel that no further documentation existed or, if documentation existed, requested that such documents be provided.

In March 2020, Ms. Gupta and her professionals interviewed Gina Shelton of Swecker, Moloney & Moir CPA, a former accountant for the Desert Entities from 1996 through 2010. Ms. Shelton explained that her original journal entry in 2000 reflecting an amount owing from the Debtor to Desert Land was a mistake. Ms. Shelton then executed a declaration under penalty of perjury stating that she misunderstood the obligors on the Gonzales loan, of which approximately \$5 million was used to pay off a mortgage debt owed by the Debtor to Heller Financial. Ms. Shelton further declared that, had she known that the Gonzales loan was an obligation of both the Debtor and Desert Land (and not just Desert Land as she believed at the time), she would not have made general ledger entries reflecting a liability owed by the Debtor to Desert Land based on the portion of loan proceeds used to pay off Heller Financial, and would instead have shown the liability as owing to Gonzales.

Based on the mistaken accounting entry (and the absence of any information supporting a genuine obligation by the Debtor to Desert Land), on April 23, 2020, David Gaffin voluntarily amended the bankruptcy schedules filed on behalf of the Debtor and Desert Land and thereby eliminated any scheduled debt of the Debtor in favor of Desert Land. Based on available documents, there was never any dispute that the Debtor and Desert Land were jointly liable for the Gonzales loan. In fact, in the absence of cash or operating income, Desert Land was never in a position to loan money to the Debtor.

D. Golden is Appointed Trustee of Desert Land and Files the DL Claim.

In June 2020, based on Ms. Gupta's discovery and disclosure of fraudulent transfer claims held by the Debtor against Desert Land, Ms. Gupta resigned as chapter 11 trustee of Desert Land. Contrary to statements made by Desert Land, Ms. Gupta *did not* resign based on any alleged conflict associated with the DL Claim or amendment of the debtors' schedules. The Desert Land Trustee was subsequently appointed as the successor chapter 11 trustee of Desert Land. By the time the Desert Land Trustee was appointed, the property held by the Desert Land estate had been sold. The

remaining assets consisted of approximately \$124,000 of unencumbered cash and potential litigation claims, which were subject to approximately \$765,000 in administrative claims and over \$89 million in general unsecured claims. Desert Land was, and is, administratively insolvent.

In September 2020, the Desert Land Trustee filed the DL Claim for "at least \$78,000,000," citing "compelling evidence adduced to date" in support of substantive consolidation. In reality, no such evidence existed. Rather, all available evidence (including the testimony cited by Judge Babero) supported a contrary conclusion. In December 2020, following extensive legal and factual research by the Firm and lengthy written communications among counsel, the Desert Land Trustee amended the DL Claim to the new amount of "not less than \$4,500,000" based on an alleged account stated.

The amended DL Claim for an "account stated" was equally without merit as a matter of fact and law. The Desert Land Trustee, on behalf of Desert Land, was fully aware of the Shelton Declaration, the amended schedules, and the fact that the original schedules were the product of a mistaken accounting entry. As a matter of law, an account stated cannot be maintained based upon a mistake regarding the balance of the account. *Coker Equip., Inc. v. Great Western Capital Corp.*, 885 P.2d 1321, 1323 (Nev. 1994) ("An account stated is unenforceable if there was fraud or mistake in the stating of the account.").

As an alternative theory, Desert Land argued that the Debtor's prior bankruptcy and reorganization plan operated as *res judicata* to establish a claim in favor of Desert Land. To wit, in an earlier bankruptcy in 2011, prior to discovery of the mistaken accounting entry, the Debtor scheduled a claim in favor of Desert Land for \$5,468,103. As a factual matter, under the Debtor's 2011 Plan, insider claims – including those of Desert Land and others -- were subordinated to the claims of all other unsecured creditors, including Gonzales whose claim remains unsatisfied. In addition, the 2011 Plan confirmed the Debtor's reservation of rights to prosecute any claim objections at any time. The 2011 Plan did not "allow" or pay any portion of the mistaken claim scheduled in favor of Desert Land. The intercompany claim simply remained on the Debtor's books at that time and was never investigated. As a legal matter, the 2011 Plan confirmation order was not "controlling" and did not establish the existence of a valid claim. Cases cited by Desert

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Land in support of the DL Claim were inapposite to such an extent that the legal contentions were "not warranted by existing law" or by any nonfrivolous argument for its extension or modification. Fed. R. Bankr. R. 9011(b)(2).³

Golden Argues Professional Misconduct and Conflicts Ε.

By February 2021, creditors of Desert Land favored dismissal of the Desert Land bankruptcy, including withdrawal of the DL claim. Notwithstanding that Desert Land undisputedly was entitled to vote on the Debtor's proposed joint plan of liquidation – and did vote on the plan, Desert Land filed a document captioned, "Motion for an Order Allowing Its Claim at \$4.5 Million for Purposes of Plan Confirmation, Voting, and Any Distribution Reserve, Pursuant to Rule 3018(a); Reservation of Right to Conduct Discovery; Memorandum of Points and Authorities" ("3018 Motion") [Docket Nos. 250-255].

Apart from arguing the alleged merits of the DL Claim, the 3018 Motion set forth baseless arguments that Ms. Gupta disregarded conflicts between the debtors' estates. See 3018 Motion [Docket No. 250] at pp. 8-11. PSZJ reviewed the facts and law to confirm the propriety of Ms. Gupta's actions and to resist efforts by Desert Land to leverage a settlement based on threats that Ms. Gupta allegedly breached her fiduciary duties to Desert Land by merely investigating an intercompany claim and fully disclosing the investigation to the Bankruptcy Court and creditors.

The Desert Land Trustee's position was contrary to Rule 2009, longstanding case law, and common practice that permits a trustee to represent multiple related debtors. Ms. Gupta was statutorily obligated to investigate claims pursuant to Bankruptcy Code section 1106(a)(3)-(4) and upon discovery of the accounting error, the scheduled intercompany claims were voluntarily amended by David Gaffin in his capacity as co-manager of each of the Debtor and Desert Land

³ The DL Claim dispute was recently settled for \$425,000. This compromise amount represents approximately onehalf of one percent of the originally stated DL Claim amount.

⁴ See, e.g., Fed. R. Bankr. P. 2009(c)(appointment of trustees for estates being jointly administered); In re BH&P Inc., 949 F. 2d 1300, 1310-11 (3d Cir. 1991) ("A standard for removal based on section 101(14))(E), that automatically disqualifies a trustee from serving in jointly administered cases where there are interdebtor claims, is overbroad. While we recognize that cases involving multiple debtors served by a single trustee present special concerns requiring the trustee to balance competing interests with vigilance and guard against conflicts, we also recognize the reality that a single trustee is often able to maximize the return to jointly administered estates through increased economy and efficiency. Joint administration by a single trustee is commonplace in the scheme of bankruptcy administration and its positives often outweigh any negatives.").

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with advice of his counsel. The conflict of interest argument was, and is, an effort to deflect from the merits of the DL Claim, and inappropriately pressure Ms. Gupta to disgorge fees despite the fact that she was disinterested, disclosed all facts, and her nominal fees (approximately \$25,000) were approved by a final order.

F. **Mediation and Settlement**

On April 9, 2021, the Desert Land case was converted to chapter 7, with Mr. Golden appointed as the interim chapter 7 trustee. Ms. Gupta continued to dispute the DL Claim while the parties sought mediation to address a global settlement of numerous issues. On July 21, 2021, the Debtor and Desert Land participated in a mediation before Judge Paul Sala and reached a tentative settlement of, among other matters, the DL Claim. The settlement is still subject to documentation and execution by the parties.

G. **Employment of PSZJ**

On October 28, 2020, Ms. Gupta filed the Application of the Chapter 11 Trustee for Order Approving Employment of Pachulski Stang Ziehl & Jones LLP as Special Litigation Counsel [Docket No. 187] (the "Retention Application"). On December 8, 2020, the Trustee filed an amended Retention Application [Docket No. 223] (the "Amended Retention Application"). On December 22, 2020, the Court entered its Order Granting First Amended Application of the Chapter 11 Trustee for Order Approving Employment of Pachulski Stang Ziehl & Jones LLP as Special Litigation Counsel [Docket No. 229] (the "Retention Order").

III.

SERVICES RENDERED

As described above, the Firm was retained to investigate and prosecute proof of claim number 3-1, the DL Claim, against the Debtor in the original amount of "at least \$78,000,000" based on an alleged account stated of approximately \$4.5 million and all non-insider claims against Desert Land "based on substantive consolidation and alter ego causes of action." Because the Desert Land Trustee alleged that the Nuti Hart law firm had a conflict of interest due to its prior representation of the Debtor and Desert Land, the Firm also addressed issues regarding (a) dismissal of the Desert Land chapter 11 case and (b) those contested issues relating to plan confirmation (only to the extent

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they were raised by the Desert Land Trustee). Finally, the Firm worked extensively with counsel for Gonzales to bring this matter to a negotiated conclusion.

In accordance with the Guidelines, PSZ&J classified all services performed for which compensation is sought into categories. PSZ&J attempted to place the services performed in the category that best relates to the service provided. However, because certain services affected multiple categories, services pertaining to one category may occasionally be included in another category. The fact that similar services appear in several different categories did not result in any duplication of work or billing.

PSZ&J has utilized the following billing categories during the Fee Period:

- Asset Analysis/ Recovery
- Bankruptcy Litigation
- Case Administration
- Claims Administration/ Objections
- Plan and Disclosure Statement
- **Retention of Professionals**

A summary chart of fees and hours incurred by category during the Fee Period is attached hereto as Exhibit A. Exhibit D includes the Firm's invoices for the Fee Period, which includes detailed breakdown of the time entries and expenses incurred.

Asset Analysis/ Recovery Α.

During the Fee Period, the Firm, among other things: (i) reviewed and analyzed the factual and legal underpinnings of Desert Land's claim and discussed strategies for potential prosecution; (ii) reviewed and analyzed various pleadings regarding purported factual history and timelines; (iii) prepared a chronological analysis; (iv) performed research regarding substantive consolidation and alto ego issues; and (v) prepared memoranda regarding the DL Claim analysis findings.

Total Hours 84.10/Total Fees \$67,280.00

B. **Bankruptcy Litigation**

During the Fee Period, the Firm, among other things: (i) reviewed and analyzed various pleadings filed in the case; (ii) performed research and prepared a Rule 11 motion for sanctions; (iii) reviewed and analyzed the response to Rule 11 motion and prepared a response thereto; (iv) prepared motions for 2004 exam at the Trustee's request; (v) prepared a detailed joinder to Desert Land Loan

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Acquisition, LLC's motion to dismiss Desert Land's bankruptcy case and attended the hearing thereon; (vi) addressed conflict issues; (vii) communicated with counsel regarding a proposed settlement offer; (viii) reviewed, analyzed and provided comments to the Debtor's disclosure statement; (ix) reviewed and analyzed Desert Land's 3018 Motion, performed research in connection therewith, and prepared a response thereto; (x) reviewed and analyzed an objection to fees regarding alleged conflicts; (xi) engaged in settlement discussions; (xii) prepared for and participated in the case conversion hearing; (xiii) conferred with counsel regarding strategy going forward post-case conversion; (xiv) addressed potential mediation with opposing counsel; (xv) addressed mediation scheduling issues; and (xvi) conferred with counsel regarding mediation strategy and settlement options.

Total Hours 127.40/Total Fees \$101,360.00

C. **Case Administration**

This category relates to work regarding administration of these cases. During the Fee Period, the Firm, among other things: (i) prepared notices of appearance; (ii) conferred with the Trustee and estate professionals regarding case issues and status; (iii) addressed case scheduling issues.

Total Hours 5.40/Total Fees \$4,320.00

D. **Claims Administration/ Objections**

During the Fee Period, the Firm, among other things, (i) reviewed and analyzed documents in connection with the Desert Land dismissal motion; (ii) conferred with counsel regarding a going forward strategy; (iii) performed research in order to consider the implications of a potential appeal; (iv) communicated with many counsel regarding various proposed settlement offers and terms; and (v) performed research and prepared an objection to the DL Claim.⁵

Total Hours 27.80/Total Fees \$22,240.00

E. Plan and Disclosure Statement

During the Fee Period, the Firm, among other things: (i) reviewed and analyzed the Debtor's plan and disclosure statement; (ii) reviewed and considered the Desert Land Trustee's motion to

⁵ Admittedly, some or all of this time could have been included in the Bankruptcy Litigation category, and vice versa. Such is the nature of time billing codes.

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allow claims for voting purposes; and (iii) prepared for and attended several plan and disclosure statement hearings.

Total Hours 8.50/Total Fees \$6,800.00

F. Retention of Professionals

Time billed to this category relates to the retention of the Firm. During the Fee Period, the Firm (i) prepared its retention application and supporting declaration; (ii) prepared an amended retention application and supporting declaration; and (iii) prepared for and attended the hearing thereon.

Total Hours 12.10/Total Fees \$9,680.00

G. <u>List of Expenses by Category</u>

PSZ&J advanced costs, including certain in-house charges in connection with the performance of the services described in this Application. During the Fee Period, PSZ&J incurred a total of \$443.74 in expenses. As this modest amount reflects, PSZ&J made every effort to keep the costs in this case to a minimum. A summary chart detailing the type and amount of expenses incurred during the Fee Period is attached hereto as **Exhibit C**.

PSZ&J customarily charges \$0.20 per page for photocopying expenses, as well as \$0.10 per page for scanning and copying expenses. PSZ&J's photocopying machines automatically record the number of copies made when the person that is doing the copying enters the client's account number into a device attached to the photocopier. PSZ&J summarizes each client's photocopying charges on a daily basis. Whenever feasible, PSZ&J sends large copying projects to an outside copy service that charges a reduced rate for photocopying.

Regarding providers of on-line legal research, PSZ&J charges the standard usage rates these providers charge for computerized legal research. PSZ&J bills its clients the actual amount charged by such services, with no premium. Any volume discount received by PSZ&J is passed on to the client. PSZ&J does not charge for local or long distance calls placed by attorneys from their offices. PSZ&J only bills its clients for the actual costs charged to PSZ&J by teleconferencing services in the event that a multiple party teleconference is initiated through PSZ&J.

H. **Hourly Rates**

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The hourly rates of all professionals and paraprofessionals rendering services in this case are set forth on the Billing Summary Chart on Exhibit B annexed hereto. Pursuant to an agreement with the Trustee, PSZ&J agreed to cap its hourly rates for attorneys at \$800.00 per hour, resulting in a savings to the estate of \$26,193.50.

IV.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

Section 331 provides that a professional employed under Section 327 may apply to the Court "not more than 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered before the date of such an application or reimbursement for expenses incurred before such date as is provided under Section 330 of this title." 11 U.S.C. §331. As sixteen months have passed since PSZ&J was employed by the Trustee, this Application is proper at this time. The Court may allow and direct disbursement of the requested compensation and reimbursements following notice and a hearing.

Section 330 provides that a court may award a professional employed pursuant to Section 327 "reasonable compensation for actual and necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330(a)(3) elaborates that "[i]n determining the amount of reasonable compensation to be awarded to [a] . . . professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including" each of the following:

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title:
- whether the services were performed within a reasonable amount of time (D) commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and

(F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

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"A customary review of a fee application under § 330 starts with a determination of the 'lodestar,' by multiplying a reasonable number of hours expended by a reasonable hourly rate." Unsecured Creditors' Committee v. Puget Sound Plywood, Inc., 924 F.2d 955, 960 (9th Cir. 1991); In re Yermakov, 718 F.2d 1465, 1471 (9th Cir. 1983). In addition, a bankruptcy court examines the circumstances and manner in which services are performed and results achieved to determine a reasonable fee. See Roberts, Sheridan & Kotel, P.C. v. Bergen Brunswig Drug Co. (In re Mednet), 251 B.R. 103, 108 (B.A.P. 9th Cir. 2000). Such examination includes a review of the following factors:

- (a) Were the services authorized?
- (b) Were the services necessary or beneficial to the administration of the estate at the time they were rendered?
- Are the services adequately documented? (c)
- Are the fees required reasonable, taking into consideration the factors set forth (d) in section 330(a)(3)?
- In making the determination, the court must consider whether the professional (e) exercised reasonable billing judgment.

Id.: see also Leichty v. Neary (In re Strand), 375 F.3d 854, 860 (9th Cir. 2004).

The fees and expenses requested by this Application are an appropriate award for the Firm's services in acting as Special Counsel for the Trustee. The Firm believes that the services rendered for which compensation is sought in this Application have been beneficial to the estate, that the costs incurred have been necessary and proper, and that the sums requested for the services rendered and the costs incurred are fair and reasonable.

WHEREFORE, PSZ&J respectfully requests that this Court (a) authorize final allowance of fees and costs, (b) award final compensation to the Firm in the amount of \$212,123.74 inclusive of all fees and costs for the period from October 15, 2020 through July 1, 2021, consisting of \$211,680.00 of fees and \$443.74 of expenses, and (c) grant such other and further relief as may be appropriate under the circumstances.

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	1	Dated: July 30, 2021	PACHULSKI STANG ZIEHL & JONES LLP
	2	Dated. July 30, 2021	I ACHOLSKI STANG ZILIIL & JONES ELI
	3		/s/ John D. Fiero John D. Fiero
	4		Gail S. Greenwood
	5		150 California Street, 15th Floor San Francisco, CA 94111-4500
	6		-and-
	7		GHANDI DEETER BLACKHAM Shara L. Larson
	8		725 S. 8th St., Suite 100 Las Vegas, Nevada 89101
	9		Special Litigation Counsel to Kavita Gupta, Chapter 11 Trustee
	10		Kavita Gupta, Chapter II Trustee
d.	11		
PACHULSKI STANG ZIEHL & JONES LLP Attorneys Atlaw San Francisco, California	12		
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EXHIBIT A

EXHIBIT A

EXHIBIT A SUMMARY OF COMPENSATION REQUESTED BY PROFESSIONAL

PROFESIONAL	NORMAL HOURLY RATE	HOURLY RATE (CAPPED AT \$800.00)	HOURS BILLED THIS PERIOD	TOTAL FEES FOR APPLICATION
Gail S. Greenwood	\$825.00 (2020) \$950.00 (2021)	\$800.00	203.50	\$162,800.00
John D. Fiero	\$950.00 (2020) \$1,045.00 (2021)	\$800.00	59.40	\$47,520.00
Kenneth H. Brown	\$995.00 (2020)	\$800.00	0.20	\$160.00
Stanley E. Goldich	\$1,025.00 (2020)	\$800.00	1.50	\$1,200.00
GRAND TOTAL			264.60	\$211,680.00

Case Name: Desert Oasis Apartments, LLC

Case Number: BK-S-18-12456-GS

Applicant's Name: Pachulski Stang Ziehl & Jones LLP

Date of Application: 07/30/21
Interim or Final: Final

DOCS_SF:105832.3 33085/001

EXHIBIT B

EXHIBIT B

EXHIBIT B

SUMMARY OF COMPENSATION REQUESTED BY CATEGORY

CATEGORY	HOURS BILLED THIS PERIOD	TOTAL FEES FOR APPLICATION
Asset Analysis/ Recovery	84.10	\$67,280.00
Bankruptcy Litigation	127.40	\$101,360.00
Case Administration	5.40	\$4,320.00
Claims Administration/ Objections	27.80	\$22,240.00
Plan and Disclosure Statement	8.50	\$6,800.00
Retention of Professionals	12.10	\$9,680.00
GRAND TOTAL	265.30	\$211,680.00

Case Name: Desert Oasis Apartments, LLC

Case Number: BK-S-18-12456-GS

Applicant's Name: Pachulski Stang Ziehl & Jones LLP

Date of Application: 07/30/21
Interim or Final: Final

DOCS_SF:105832.3 33085/001

EXHIBIT C

EXHIBIT C

EXHIBIT C SUMMARY OF EXPENSE REIMBURSEMENT REQUESTED BY CATEGORY

EXPENSE	TOTAL
Conference Call	\$15.93
Lexis Nexis Legal Research	\$93.61
Outside Service – CA State Bar Filing Fees	\$82.00
Pacer – Court Research	\$117.00
Postage	\$16.20
Reproduction/ Scan Copy	\$119.00
GRAND TOTAL	\$ 443.74

Case Name: Desert Oasis Apartments, LLC

Case Number: BK-S-18-12456-GS

Pachulski Stang Ziehl & Jones LLP Applicant's Name:

Date of Application:

07/30/21 Final Interim or Final:

EXHIBIT D

EXHIBIT D

EXHIBIT D

(INVOICES)

DOCS_SF:105832.3 33085/001

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 October 31, 2020
Invoice 128204
Client 33085
Matter 00001
JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 10/31/2020

FEES \$25,840.00
EXPENSES \$90.80
TOTAL CURRENT CHARGES \$25,930.80

BALANCE FORWARD \$183,629.22

TOTAL BALANCE DUE \$182,187.72

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Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128204 October 31, 2020

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	Rate	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	27.30	\$21,840.00
JDF	Fiero, John D.	Partner	800.00	4.80	\$3,840.00
KHB	Brown, Kenneth H.	Partner	800.00	0.20	\$160.00
				32.30	\$25.840.00

Case 128 1224 566 gs Doc 373-35 Emerce 6 7/9/22/12 14 160 29: 42 Papa 5 ex 28 9 f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128204 October 31, 2020

Summary of Services by Task Code						
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>			
AA	Asset Analysis/Recovery[B120]	17.40	\$13,920.00			
BL	Bankruptcy Litigation [L430]	4.50	\$3,600.00			
CA	Case Administration [B110]	1.80	\$1,440.00			
RP	Retention of Prof. [B160]	8.60	\$6,880.00			
		32.30	\$25,840.00			

Case 128 1224 566 gs Doc 373-35 Emerce 6 7/9/1/21214 100 219: 42 Papa 6 ex 2 9 9 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128204 October 31, 2020

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Outside Services	\$82.00
Reproduction/ Scan Copy	\$8.80
	\$90.80

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 5
Invoice 128204
October 31, 2020

				Hours	Rate	Amount	
Asset Analysis/Recovery[B120]							
10/20/2020	GSG	AA	Review decision and order re trustee appointment	0.60	800.00	\$480.00	
10/20/2020	GSG	AA	Review Desert Land claim	0.30	800.00	\$240.00	
10/20/2020	GSG	AA	Call with J. Fiero re strategy	0.10	800.00	\$80.00	
10/20/2020	GSG	AA	Review dockets re Desert Entities re background.	1.90	800.00	\$1,520.00	
10/20/2020	GSG	AA	Review orders re subcon, conversion, and trustee appointments.	0.90	800.00	\$720.00	
10/21/2020	GSG	AA	Review dockets re history and prior bankruptcy and claim disputes.	2.10	800.00	\$1,680.00	
10/23/2020	GSG	AA	Review substantive consolidation motions and docket re related activity.	1.80	800.00	\$1,440.00	
10/26/2020	GSG	AA	Review objections to subcon and factual history	1.40	800.00	\$1,120.00	
10/26/2020	GSG	AA	Review prior DOA bankruptcies re scheduled and filed claims and treatment of Desert Land.	1.50	800.00	\$1,200.00	
10/26/2020	GSG	AA	Telephone call and emails to/from Fineman re status and conference call scheduling.	0.40	800.00	\$320.00	
10/27/2020	GSG	AA	Review schedules and pleadings re Desert Land and creditors; notes re same.	1.10	800.00	\$880.00	
10/28/2020	GSG	AA	Review DOA/DL docket and relevant pleadings, including schedules, amendments, claim objections, and disclosures.	2.90	800.00	\$2,320.00	
10/28/2020	GSG	AA	Research re Rule 11 sanctions and related case law.	2.10	800.00	\$1,680.00	
10/30/2020	GSG	AA	Emails to/from client re orders, turnover of documents to Golden, and intro to counsel.	0.30	800.00	\$240.00	
			_	17.40		\$13,920.00	
Bankrup	tcy Liti	igation	[L430]				
10/15/2020	JDF	BL	Review DOA docket and pleadings	1.10	800.00	\$880.00	
10/20/2020	GSG	BL	Emails to/from J. Fiero re 9th Cir. pleading and substantive consolidation.	0.20	800.00	\$160.00	
10/26/2020	JDF	BL	Review/research Rule 2004 as preliminary tool before filing rule 11 motion or claim objection	0.20	800.00	\$320.00	

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 6 Invoice 128204 October 31, 2020

-				Hours	Rate	Amount
10/26/2020	KHB	BL	Confer with J. Fiero re discovery issues.	0.20	800.00	\$160.00
10/26/2020	JDF	BL	Confer with firm experts re discovery issues	0.20	800.00	\$160.00
10/27/2020	JDF	BL	Prepare for Nuti Hart informational call with G. Greenwood	0.70	800.00	\$560.00
10/27/2020	JDF	BL	Conference call with Nuti Hart and G. Greenwood re case background.	0.90	800	\$720.00
10/28/2020	JDF	BL	Conference call with counsel for Gonzales re strategy issues	0.50	800.00	\$400.00
10/28/2020	GSG	BL	Conference call with Gonzales counsel re case status and Desert Land claim (.4); confer with J. Fiero re same (.1).	0.40	800.00	\$320.00
10/28/2020	GSG	BL	Confer with J. Fiero re Desert Land claim.	0.10	800.00	\$80.00
			- -	4.50	•	\$3,6000.00
Case Adı	ministr	ation [I	3110]			
10/15/2020	JDF	CA	Prepare notice of appearance and forward same to local counsel for review	0.20	800.00	\$160.00
10/20/2020	JDF	CA	Work with G. Greenwood on case approach and preparation of employment materials	0.60	800.00	\$480.00
10/27/2020	GSG	CA	Review USBC D. Nev. LBR re formatting and orders.	0.10	800.00	\$80.00
10/27/2020	GSG	CA	Con call with Trustee's counsel re case background status.	0.90	800.00	\$720.00
				1.80		\$1,440.00
Retention	n of Pro	of. [B16	50]			
10/20/2020	GSG	RP	Call and emails to/from S. Lawson re filings and designation of local counsel.	0.20	800.00	\$160.00
10/20/2020	GSG	RP	Begin draft of employment application.	0.60	800.00	\$480.00
10/21/2020	GSG	RP	Telephone call with S. Lawson and email re immediate filings.	0.20	800.00	\$160.00
10/21/2020	GSG	RP	Review LBR, Civil Rules, and forms and confer re 3-year filings.	0.60	800.00	\$480.00
10/21/2020	GSG	RP	Confer with OMC re employment application filings	0.20	800.00	\$160.00
10/21/2020	GSG	RP	Review and revise pro hac applications.	0.50	800.00	\$400.00

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Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 7
Invoice 128204
October 31, 2020

				<u>Hours</u>	Rate	Amount
10/21/2020	GSG	RP	Draft employment application re PSZJ.	0.70	800.00	\$560.00
10/22/2020	GSG	RP	Draft/revise employment application.	0.90	800.00	\$720.00
10/22/2020	GSG	RP	Draft J. Fiero declaration re disinterestedness in support of employment application.	1.10	800.00	\$880.00
10/22/2020	GSG	RP	Review emails and circulate employment applications and pro hac applications.	0.30	800.00	\$240.00
10/22/2020	GSG	RP	Finalize and notarize pro hac application.	0.20	800.00	\$160.00
10/26/2020	JDF	RP	Revise employment application and supporting declaration	0.40	800.00	\$320.00
10/26/2020	GSG	RP	Emails to/from PSZJ, Larson, and client re pro hac applications, orders, and employment app.	0.30	800.00	\$240.00
10/26/2020	GSG	RP	Confer with J. Fiero and finalize edits to employment app.	0.30	800.00	\$240.00
10/27/2020	GSG	RP	Draft/revise employment application and declaration.	1.10	800.00	\$1,280.00
10/27/2020	GSG	RP	Draft proposed order re proposed app.	0.50	800.00	\$1,280.00
10/27/2020	GSG	RP	Confer with J. Fiero re employment app and filings.	0.20	800.00	\$160.00
10/27/2020	GSG	RP	Revise employment app and related documents and circulate to local counsel.	0.30	800.00	\$240.00
			_	8.60	•	\$6,880.00

TOTAL SERVICES FOR THIS MATTER:

\$25,840.00

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 ageat @ of 37 0f 102

Page:

8

Invoice 128204

October 31, 2020

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001

Expenses				
10/21/2020	OS	State Bar of California, H. Phan	\$41.00	
10/22/2020	OS	State Bar of California, H. Phan	\$41.00	
10/29/2020	RE2	SCAN/COPY (72 @0.10 PER PG)	\$7.20	
10/29/2020	RE2	SCAN/COPY (16 @0.10 PER PG)	\$1.60	
Total Expenses for this Matter \$90.80				

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 9 Invoice 128204 October 31, 2020

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 10/31/2020

Total Fees \$25,840.00

Total Expenses \$90.80

Total Due on Current Invoice \$25,930.80

Outstanding Balance from prior invoices as of 10/31/2020 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
127395	01/31/2021	\$7,248.50	\$12.10	\$7,260.60
127405	02/28/2021	\$25,460.00	\$85.88	\$25,545.88
127565	03/31/2021	\$18,971.50	\$23.85	\$18,995.35

Total Amount Due on Current and Prior Invoices: \$182,187.72

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 November 30, 2020 Invoice 126635 Client 33085 Matter 00001 JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 11/30/2020

 FEES
 \$89,520.00

 EXPENSES
 \$116.29

 TOTAL CURRENT CHARGES
 \$89,636.29

 BALANCE FORWARD
 \$27,372.30

 TOTAL BALANCE DUE
 \$117,008.59

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 ageat & of 67 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 126635 November 30, 2020

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	98.40	\$78,720.00
JDF	Fiero, John D.	Partner	800.00	13.50	\$10,800.00
				111.90	\$89,520.00

Page: 2 Invoice 126635 November 30, 2020

Summary of Services by Task Code

Task Code	<u>Description</u>	<u>Hours</u>	Amount
AA	Asset Analysis/Recovery[B120]	66.70	\$53,360.00
BL	Bankruptcy Litigation [L430]	42.30	\$33,840.00
CA	Case Administration [B110]	0.40	\$320.00
CO	Claims Admin/Objections[B310]	2.20	\$1,760.00
RP	Retention of Prof. [B160]	0.30	\$240.00
		111.90	\$89,520.00

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Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 126635 November 30, 2020

\$116.29

Summary of Expenses

Description

Amount

Conference Call [E105]\$1.89Postage [E108]\$16.20Reproduction/ Scan Copy\$98.20

				<u>Hours</u>	Rate	Amount
Asset Ana	alysis/F	Recovei	y[B120]			
11/01/2020	GSG	AA	Review March 2019 transcript re evidentiary hearing.	0.50	800.00	\$400.00
11/01/2020	GSG	AA	Review transcript re motion to appoint trustee.	0.70	800.00	\$560.00
11/02/2020	GSG	AA	Review DL and DOA cases re substantive consolidation issues and purported factual support.	3.10	800.00	\$2,480.00
11/02/2020	GSG	AA	Review DL and DOA cases re conflict disclosures, chronology and purported conflict re revised schedules.	2.10	800.00	\$1,680.00
11/02/2020	GSG	AA	Review DL and DOA cases re 2004 exams and investigation of debtors' affairs.	0.70	800.00	\$560.00
11/03/2020	GSG	AA	Review disclosures re timeline.	2.10	800.00	\$1,680.00
11/03/2020	GSG	AA	Prepare chronology of DL claim and amendments.	1.80	800.00	\$1,440.00
11/04/2020	GSG	AA	Review additional documents and finalize chronology re DOA/DL background.	0.90	800.00	\$720.00
11/04/2020	GSG	AA	Review pleadings re Rule 11 sanctions/motion and procedure.	0.70	800.00	\$560.00
11/04/2020	GSG	AA	Emails to/from local counsel re substantive consolidation hearing and transcript.	0.10	800.00	\$80.00
11/04/2020	GSG	AA	Review client email and attachments re dockets.	0.70	800.00	\$560.00
11/04/2020	GSG	AA	Gather client notes re prior bankruptcy of DOA and review.	0.90	800.00	\$720.00
11/04/2020	GSG	AA	Review/research re alter ego claim under Nevada law.	1.10	800.00	\$880.00
11/05/2020	GSG	AA	Research Nevada law re alter ego and single enterprise liability.	3.80	800.00	\$3,040.00
11/05/2020	GSG	AA	Conference call with J. Fiero re facts and theories.	1.20	800.00	\$960.00
11/05/2020	GSG	AA	Review docket re 2004 exams and evidence; notes re same.	0.40	800.00	\$320.00
11/05/2020	GSG	AA	Review adversary complaint against insiders re alleged breach of fiduciary duties etc. and damages.	0.30	800.00	\$240.00
11/05/2020	GSG	AA	Additional research re application of Rule 11 in bankruptcy cases.	1.20	800.00	\$1,440.00
11/05/2020	GSG	AA	Research re plan res judicata (1.2); additional research re application of Rule 11 in bankruptcy cases (.6).	0.60	800.00	\$1,440.00
11/06/2020	GSG	AA	Research Nevada law and construction of alter ego as remedy vs stand alone cause of action.	0.70	800.00	\$560.00

				<u>Hours</u>	<u>Rate</u>	Amount
11/06/2020	GSG	AA	Draft memo re claim analysis: draft factual background.	6.10	800.00	\$4,880.00
11/07/2020	GSG	AA	Review 6/28/18 transcript re substantive consolidation and witness testimony.	0.90	800.00	\$720.00
11/08/2020	GSG	AA	Draft memo re claim analysis: draft substantive consolidation and court findings.	4.90	800.00	\$3,920.00
11/09/2020	GSG	AA	Draft memo re claim analysis: draft additional and factual background re prior bankruptcy.	5.60	800.00	\$4,480.00
11/09/2020	GSG	AA	Further research re alter ego liability under Nevada law.	1.50	800.00	\$1,200.00
11/09/2020	GSG	AA	Review Nevada bankruptcy opinions.	0.9	800.00	\$720.00
11/09/2020	GSG	AA	Review USBC D. Nev website re Rule 11 motions.	0.20	800.00	\$160.00
11/10/2020	GSG	AA	Draft memo re claim analysis: draft legal analysis re DL claim.	7.60	800.00	\$6,080.00
11/10/2020	GSG	AA	Review standing cases re Ahcom and progeny.	1.40	800.00	\$1,120.00
11/10/2020	GSG	AA	Review horizontal alter ego liability principles and cases.	0.80	800.00	\$640.00
11/11/2020	GSG	AA	Review additional 9th Circuit law re 9011 sanctions.	2.10	800.00	\$1,680.00
11/11/2020	GSG	AA	Draft memo re claim analysis: draft legal analysis re alleged substantive consolidation of DL/DOA and subordination of DL claim.	6.50	800.00	\$5,200.00
11/13/2020	JDF	AA	Review draft memo (.8); Revise memo (1.5); TC with G. Greenwood re finalization (.3)	2.60	800.00	\$2,080.00
11/13/2020	GSG	AA	Confer with J. Fiero re analysis and timing.	0.30	800.00	\$240.00
11/13/2020	GSG	AA	Revise and finalize memo to client.	1.00	800.00	\$840.00
11/18/2020	GSG	AA	Review claim register re secured creditors of DOA/DL debtors and filed claims.	0.70	800.00	\$560.00
			debtors and filed claims.	66.70	-	\$53,360.00
Bankrupt	tcy Liti	igation	[L430]			
11/13/2020	JDF	BL	Prepare demand letter to counsel.	0.90	800.00	\$720.00
11/18/2020	GSG	BL	Confer with M. Renck re 2004 applications.	0.20	800.00	\$160.00
11/18/2020	GSG	BL	Draft factual statement re sanction motion.	4.40	800.00	\$3,520.00
11/20/2020	GSG	BL	Draft Rule 11 sanction motion.	4.90	800.00	\$3,920.00
11/23/2020	JDF	BL	Revise draft motion for rule 11 sanctions	1.30	800.00	\$1,040.00
11/23/2020	GSG	BL	Revise draft Rule 9011 motion and identify exhibits re same.	6.60	800.00	\$5,280.00
11/23/2020	GSG	BL	Telephone call with Wray re transcript copies and discovery; confer with M. Renck re drop box.	0.30	800.00	\$240.00

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Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001

				<u>Hours</u>	Rate	Amount
11/23/2020	GSG	BL	Review additional 9th Circuit cases re Rule 9011 sanctions.	0.90	800.00	\$720.00
11/24/2020	GSG	BL	Draft motion for rule 11 sanctions.	3.50	800.00	\$2,800.00
11/24/2020	GSG	BL	Draft motion re Rule 11 sanction (.7); draft supporting declaration (1.1).	1.80	800.00	\$1,440.00
11/24/2020	GSG	BL	Prepare voluminous exhibits to Rule 11 motion and confer H. Phan re timing and service.	1.10	800.00	\$880.00
11/24/2020	GSG	BL	Confer with J. Fiero re sanction motion and service; emails to/from K. Gupta re same.	0.30	800.00	\$240.00
11/24/2020	GSG	BL	Draft Rule 2004 exam application and order.	1.90	800.00	\$1,520.00
11/25/2020	JDF	BL	Revise final details on Rule 11 letter and exhibits.	1.40	800.00	\$1,120.00
11/25/2020	JDF	BL	Telephone call with client regarding strategy.	0.40	800.00	\$320.00
11/25/2020	GSG	BL	Review docket re motion to dismiss Desert Land and status; email J. Fiero re same.	0.40	800.00	\$320.00
11/25/2020	GSG	BL	Revise and finalize MPA re sanctions, motion, and declaration.	1.30	800.00	\$1,040.00
11/25/2020	GSG	BL	Review LBR re joinder and timing.	0.20	800.00	\$160.00
11/25/2020	GSG	BL	Email K. Coleman re motion to dismiss status.	0.10	800.00	\$80.00
11/25/2020	GSG	BL	Review revise tables to sanction motion and confer with H. Phan re service.	0.40	800.00	\$320.00
11/25/2020	GSG	BL	Conference call with J. Fiero and K. Gupta re dismissal joinder and Rule 11 motion; confer with J. Fiero re same.	0.40	800.00	\$320.00
11/27/2020	GSG	BL	Draft joinder and factual statement re motion to dismiss Desert Land.	1.60	800.00	\$1,280.00
11/27/2020	GSG	BL	Review transcripts of Gaffin, H. Bulloch, and B. Bulloch testimony.	1.30	800.00	\$1,040.00
11/27/2020	GSG	BL	Review 2/19/19 evidentiary hearing transcript re trustee appointment.	1.10	800.00	\$880.00
11/30/2020	JDF	BL	Review pleadings filed in association with Desert Land motion to dismiss	0.90	800.00	\$720.00
11/30/2020	GSG	BL	Draft memorandum of facts/law re joinder re motion to dismiss Desert Land.	3.40	800.00	\$2,720.00
11/30/2020	GSG	BL	Confer with M. Renck re docket and additional evidentiary hearings.	0.10	800.00	\$80.00
11/30/2020	GSG	BL	Emails re employment application.	0.10	800.00	\$240.00
11/30/2020	GSG	BL	Email Wray re joinder to motion to dismiss.	0.10	800.00	\$240.00

Case 18-12456-gs Doc 37037485 Entented & 7/39/29/21:06:29:42 age at 27 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 126635 November 30, 2020

				<u>Hours</u>	Rate	Amount
11/30/2020	GSG	BL	Review email re DLLA confirmation re no pursuit of Desert Land claim following dismissal.	0.10	800.00	\$240.00
11/30/2020	GSG	BL	(Hold) Review DLLA reply re motion to dismiss; review/research section 1112(b) dismissal factors re joinder.	0.90	800.00	\$720.00
			joinder.	42.30		\$33,840.00
Case Adn	ninistr	ation [B110]			
11/02/2020	GSG	CA	Review Spraker calendar.	0.10	800.00	\$80.00
11/02/2020	GSG	CA	Emails among counsel re status.	0.30	800.00	\$240.00
				0.40		\$320.00
Claims A	dmin/C	Objecti	ons[B310]			
11/05/2020	JDF	CO	Review documents gathered by G. Greenwood re dismissal issues.	1.10	800.00	\$880.00
11/05/2020	JDF	CO	Confer with G. Greenwood re path forward and recommendations to client.	1.10	800.00	\$880.00
			_	2.20		\$1,760.00
Retention	of Pro	of. [B1	60]			
11/25/2020	JDF	СО	Review employment application objections and forward same to client recommendations to client	0.30	800.00	\$240.00
			_	0.30		\$240.00

TOTAL SERVICES FOR THIS MATTER:

\$89,520.00

Case 18-12456-gs Door 37037485 Enterted & 7/391/29/21:06:29:42 age a 20 of 37 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001

Expenses			
10/28/2020	CC	Conference Call [E105] AT&T Conference Call, JDF	\$1.89
11/04/2020	RE2	SCAN/COPY (8 @0.10 PER PG)	\$0.80
11/04/2020	RE2	SCAN/COPY (21 @0.10 PER PG)	\$2.10
11/04/2020	RE2	SCAN/COPY (70 @0.10 PER PG)	\$7.00
11/04/2020	RE2	SCAN/COPY (6 @0.10 PER PG)	\$0.60
11/04/2020	RE2	SCAN/COPY (7 @0.10 PER PG)	\$0.70
11/04/2020	RE2	SCAN/COPY (50 @0.10 PER PG)	\$5.00
11/04/2020	RE2	SCAN/COPY (9 @0.10 PER PG)	\$0.90
11/04/2020	RE2	SCAN/COPY (19 @0.10 PER PG)	\$1.90
11/04/2020	RE2	SCAN/COPY (7 @0.10 PER PG)	\$0.70
11/04/2020	RE2	SCAN/COPY (11 @0.10 PER PG)	\$1.10
11/04/2020	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
11/04/2020	RE2	SCAN/COPY (5 @0.10 PER PG)	\$0.50
11/04/2020	RE2	SCAN/COPY (23 @0.10 PER PG)	\$2.30
11/04/2020	RE2	SCAN/COPY (17 @0.10 PER PG)	\$1.70
11/18/2020	RE2	SCAN/COPY (12 @0.10 PER PG)	\$1.20
11/24/2020	RE2	SCAN/COPY (14 @0.10 PER PG)	\$1.40

Case 18-12456-gs Dooc 37037-435 Entented & 7/391/29/21:06:29:42 age age of 47 0f 102

Page:

10

\$40.00

\$0.40

Pachulski Stang Ziehl & Jones LLP

11/25/2020

11/25/2020

RE2

RE2

Gupta, Kavita (Desert Oasis) Invoice 126635 33085 - 00001 November 30, 2020 SCAN/COPY (66 @0.10 PER PG) \$6.60 11/24/2020 RE2 11/24/2020 RE2 SCAN/COPY (86 @0.10 PER PG) \$8.60 \$9.70 11/24/2020 RE2 SCAN/COPY (97 @0.10 PER PG) 11/24/2020 SCAN/COPY (2 @0.10 PER PG) \$0.20 RE2 11/24/2020 RE2 SCAN/COPY (1 @0.10 PER PG) \$0.10 Postage [E108] Postage, SF Mail Log 11/25/2020 PO \$16.20

 11/25/2020
 RE2
 SCAN/COPY (42 @0.10 PER PG)
 \$4.20

 Total Expenses for this Matter

SCAN/COPY (400 @0.10 PER PG)

SCAN/COPY (4 @0.10 PER PG)

Page: 11 Invoice 126635 November 30, 2020

REMITTANCE ADVICE

Please inlcude this Remittance with your payment

For current services rendered through: 11/30/2020

Total Fees \$89,520.00

Total Expenses \$116.29

Total Due on Current Invoice \$89,636.29

Outstanding Balance from prior invoices as of 11/30/2020 (May not include recent payments)

 A/R Bill Number
 Invoice Date
 Fees Billed
 Expenses Billed
 Balance Due

 126456
 10/31/2020
 \$27,281.50
 \$90.80
 \$27,372.30

Total Amount Due on Current and Prior Invoices: \$117,008.59

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Invoice 126901
Gupta Ferrer LLP Client 33085
1300 Bristol Street North ste. 100
Newport Beach, CA 92660

December 31, 2020
Client 33085
Matter 00001
JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 12/31/2020

FEES \$14,800.00
EXPENSES \$18.80

TOTAL CURRENT CHARGES \$14,818.80

BALANCE FORWARD \$117,008.59

TOTAL BALANCE DUE \$131,827.39

Case 18-12456-gs Door 37037485 Entented & 7/39/29/21:06:29:42 age 2/4 of 7/0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 126901 December 31, 2020

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	6.50	\$5,200.00
JDF	Fiero, John D.	Partner	800.00	10.50	\$8,400.00
SEG	Goldich, Stanley E.	Partner	800.00	1.50	\$1,200.00
				18.50	\$14,800.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age a 25 of 8 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 126901 December 31, 2020

Summary of Services by Task Code							
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>				
BL	Bankruptcy Litigation [L430]	12.70	\$10,160.00				
CA	Case Administration [B110]	0.10	\$80.00				
CO	Claims Admin/Objections[B310]	2.50	\$2,000.00				
RP	Retention of Prof. [B160]	3.20	\$2,560.00				
		18.50	\$14,800.00				

Case 18-12456-gs Doc 37037485 Entented & 7/39/29/21:06:29:42 age a 26 of 9 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 126901 December 31, 2020

Summary	of Expenses

<u>Description</u> <u>Amount</u>

Pacer - Court Research \$18.80

\$18.80

Page: 5 Invoice 126901 December 31, 2020

Bankrup	tcy Liti	igation	[L430]	Hours	Rate	Amount
12/08/2020	SEG	BL	Review John Fiero email regarding intercompany claim and conflict issues.	0.40	800.00	\$320.00
12/08/2020	SEG	BL	Review research materials and UST handbook discussion and email to John Fiero and Gail S. Greenwood regarding same.	1.10	800.00	\$880.00
12/01/2020	GSG	BL	Review response letter from Golden re Rule 11 motion.	0.40	800.00	\$320.00
12/01/2020	GSG	BL	Review attachments to Golden letter re Rule 11 motion.	0.30	800.00	\$240.00
12/01/2020	GSG	BL	Confer with J. Fiero re Rule 11 motion and response.	0.10	800.00	\$80.00
12/01/2020	GSG	BL	Review cases cited by Golden.	1.20	800.00	\$960.00
12/01/2020	GSG	BL	Prepare response and recommendations re Rule 11 motion and demand to "cease and desist."	0.40	800.00	\$320.00
12/01/2020	GSG	BL	Revise joinder re Desert Land dismissal.	0.20	800.00	\$160.00
12/01/2020	GSG	BL	Draft additional 2004 exam application and order re David Gaffin.	0.50	800.00	\$400.00
12/02/2020	JDF	BL	Further comments to joinder re dismissal	0.20	800.00	\$160.00
12/02/2020	GSG	BL	Telephone call with M. Wray re joinder status.	0.20	800.00	\$160.00
12/02/2020	GSG	BL	Confer with M. Renck re joinder exhibits for filing; email J. Fiero re status.	0.10	800.00	\$80.00
12/02/2020	GSG	BL	Emails from/to K. Gupta re Rule 11 motion and strategy re joinder.	0.50	800.00	\$400.00
12/03/2020	JDF	BL	Conference call with client re pending items	0.60	800.00	\$480.00
12/03/2020	GSG	BL	Confer with J. Fiero re dismissal and joinder status.	0.40	800.00	\$320.00
12/03/2020	GSG	BL	Confer with K. Brown and J. Fiero re conflict issues.	0.30	800.00	\$240.00
12/03/2020	GSG	BL	Telephone call with local counsel re joinder filing and service; email re same.	0.30	800.00	\$240.00
12/03/2020	GSG	BL	Conference call with K. Gupta and J. Fiero re Desert Land dismissal and hearing.	0.60	800.00	\$480.00
12/03/2020	GSG	BL	Email Larson re joinder status and no filing.	0.10	800.00	\$80.00
12/07/2020	GSG	BL	Review and respond to email re conflicts issue.	0.30	800.00	\$240.00
12/08/2020	JDF	BL	Review conflicts issue and confer with S. Goldich re same	0.40	800.00	\$320.00
12/08/2020	GSG	BL	Review Golden status report and emails re same.	0.20	800.00	\$160.00
12/09/2020	GSG	BL	Emails re conflicts and employment filing and hearing status.	0.20	800.00	\$160.00

Page:

6

\$14,800.00

Invoice 126901

Pachulski Stang Ziehl & Jones LLP

TOTAL SERVICES FOR THIS MATTER:

Gupta, Kavita (Desert Oasis)

33085 - 00001 Decembe				cember 31, 20	nber 31, 2020	
				Hours	Rate	Amount
12/10/2020	JDF	BL	Prepare for and participate in dismissal hearing in Desert Land case	2.50	800.00	\$2,000.00
12/10/2020	JDF	BL	Report to client on outcome of hearing	0.20	800.00	\$160.00
12/10/2020	JDF	BL	Review and comment on form of order relating to dismissal hearing	0.30	800.00	\$240.00
12/10/2020	GSG	BL	Confer with J. Fiero re hearing and dismissal status.	0.20	800.00	\$160.00
12/17/2020	JDF	BL	TC with S. Gubner re case status	0.30	800.00	\$240.00
12/18/2020	JDF	BL	Review and analyze email from S. Gubner	0.20	800.00	\$160.00
				12.70		\$10,160.00
Case Adn	ninistr	ation [l	B110]			
12/15/2020	JDF	CA	Follow up on request from Desert Land trustee	0.10	800.00	\$80.00
				0.10		\$80.00
Claims A	dmin/0	Objecti	ons[B310]			
12/01/2020	JDF	СО	Confer with G. Greenwood re Rule 11 correspondence from Golden.	0.40	800.00	\$320.00
12/01/2020	JDF	СО	Review materials from Golden in response to Rule 11 motion.	0.90	800.00	\$720.00
12/21/2020	JDF	CO	Review S. Gubner email re proposed appeal and litigation	0.30	800.00	\$960.00
12/21/2020	JDF	CO	Legal research re authorities cited by S. Gubner	0.30	800.00	\$960.00
12/21/2020	JDF	CO	Email to client regarding settlement offer.	1.20	800.00	\$960.00
				2.50		\$2,000.00
Retention	of Pro	of. [B16	50]			
12/01/2020	JDF	RP	TC with UST regarding amendments to employment application	0.30	800.00	\$240.00
12/03/2020	JDF	RP	Work on additional conflict checking and draft supplemental declaration	0.70	800.00	\$560.00
12/08/2020	JDF	RP	Complete revisions to application and supplemental declaration	0.40	800.00	\$320.00
12/09/2020	JDF	RP	Revise form of order approving PSZJ employment (twice)	0.40	800.00	\$320.00
12/10/2020	JDF	RP	Prepare for and attend hearing on PSZJ employment	1.20	800.00	\$960.00
12/10/2020	JDF	RP	Circulate form of employment order conformed to comments at hearing	0.20	800.00	\$160.00
				3.20		\$2,560.00

Case 18-12456-gs Doc 37037485 Entented & 7/39/29/21:06:29:42 age 20 of 27 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 7
Invoice 126901
December 31, 2020

Expenses

12/31/2020 PAC Pacer - Court Research

\$18.80

Total Expenses for this Matter

\$18.80

Page: 8 Invoice 126901 December 31, 2020

REMITTANCE ADVICE

Please inlcude this Remittance with your payment

For current services rendered through: 12/31/2020

Total Fees \$14,800.00

Total Expenses \$18.80

Total Due on Current Invoice \$14,818.80

Outstanding Balance from prior invoices as of 12/31/2020 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126456	10/31/2020	\$27,281.50	\$90.80	\$27,372.30
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29

Total Amount Due on Current and Prior Invoices: \$131,827.39

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 January 31, 2021 Invoice 128206 Client 33085 Matter 00001 JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 01/31/2021

 FEES
 \$5,920.00

 EXPENSES
 \$12.10

 TOTAL CURRENT CHARGES
 \$5,932.10

BALANCE FORWARD \$182,187.72

TOTAL BALANCE DUE \$180,859.22

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 age age of 5 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128206 January 31, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	5.10	\$4,080.00
JDF	Fiero, John D.	Partner	800.00	2.30	\$1,840.00
				7.40	\$5,920.00

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 age age of 67 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128206 January 31, 2021

Summary of Services by Task Code						
Task Code	Description	<u>Hours</u>	<u>Amount</u>			
BL	Bankruptcy Litigation [L430]	7.40	\$5,920.00			
		7.40	\$5,920.00			

Case 18-12456-gs Dooc 37037435 Enterted & 7/030/29/21:06:29:42 age age of 7/0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4
Invoice 128206
January 31, 2021

Summary of Expenses

Description
Pacer - Court Research
\$12.10

\$12.10

Case 18-12456-gs Doc 37037485 Entented & 7/39/29/21:06:29:42 age age of 80 f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 5 Invoice 128206 January 31, 2021

D l	4 T :4:	• 4 •	. [] 420]	Hours	Rate	Amount
Bankrup	tcy Liti	igation	1 [L430]			
01/05/2021	JDF	BL	TC with client re settlement proposal from Gubner.	0.30	800.00	\$240.00
01/05/2021	JDF	BL	TC with J. Fischer re claim objection and potential settlement	0.60	800.00	\$480.00
01/06/2021	JDF	BL	Emails re Gubner settlement position	0.20	800.00	\$160.00
01/07/2021	JDF	BL	Call with client re settlement strategy	0.20	800.00	\$160.00
01/11/2021	JDF	BL	TC with J. Fischer re case status (.4); Email to J. Bregman re settlement response (.1)	0.50	800.00	\$400.00
01/20/2021	GSG	BL	Review and add comments to DOA Disclosure Statement.	1.80	800.00	\$1,680.00
01/20/2021	GSG	BL	Prepare and circulate blackline re Disclosure Statement comments.	0.30	800.00	\$1,680.00
01/20/2021	GSG	BL	Review docket and amended DL claim re status.	0.40	800.00	\$320.00
01/21/2021	GSG	BL	Emails to/from client re status.	0.10	800.00	\$240.00
01/21/2021	GSG	BL	Review status report re res judicata argument by Golden.	0.20	800.00	\$240.00
01/22/2021	JDF	BL	TC with G. Greenwood re client call	0.20	800.00	\$160.00
01/22/2021	JDF	BL	Prep for client call (.1); Client call (.2)	0.30	800.00	\$240.00
01/22/2021	GSG	BL	Call with J. Fiero and review blacklined Disclosure Statement.	0.20	800.00	\$160.00
01/22/2021	GSG	BL	Revise Disclosure Statement and circulate.	0.80	800.00	\$640.00
01/22/2021	GSG	BL	Review cases cited by Golden re res judicata.	0.40	800.00	\$320.00
01/22/2021	GSG	BL	Conference call with client re Disclosure Statement, res judicata response, and Desert Land dismissal.	0.60	800.00	\$480.00
01/22/2021	GSG	BL	Email client re res judicata case excerpt.	0.30	800.00	\$240.00
				7.40		\$5,920.00

TOTAL SERVICES FOR THIS MATTER:

\$5,920.00

Case 18-12456-gs Doc 37037485 Entented & 7/39/29/21:06:29:42 age age of 90 f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 6
Invoice 128206
January 31, 2021

Expenses

01/31/2021 PAC Pacer - Court Research

\$12.10

Total Expenses for this Matter

\$12.10

Page: 7 Invoice 128206 January 31, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 01/31/2021

Total Fees \$5,920.00

Total Expenses \$12.10

Total Due on Current Invoice \$5,932.10

Outstanding Balance from prior invoices as of 01/31/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
127405	02/28/2021	\$25,460.00	\$85.88	\$25,545.88
127565	03/31/2021	\$18,971.50	\$23.85	\$18,995.35
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80

Total Amount Due on Current and Prior Invoices: \$180,859.22

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 February 28, 2021
Invoice 128207
Client 33085
Matter 00001
JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 02/28/2021

 FEES
 \$20,960.00

 EXPENSES
 \$85.88

 TOTAL CURRENT CHARGES
 \$21,045.88

 BALANCE FORWARD
 \$180,859.22

 TOTAL BALANCE DUE
 \$176,359.22

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age age of 27 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128207 February 28, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	Rate	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	0.00	0.70	\$0.00
GSG	Greenwood, Gail S.	Counsel	800.00	20.20	\$16,160.00
JDF	Fiero, John D.	Partner	800.00	6.00	\$4,800.00
				26.90	\$20,960.00

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 age after 67 01 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128207 February 28, 2021

Summary of Services by Task Code					
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>		
BL	Bankruptcy Litigation [L430]	24.60	\$19,120.00		
PD	Plan & Disclosure Stmt. [B320]	2.30	\$1,840.00		
		26.90	\$20,960.00		

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age at 10 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128207 February 28, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Lexis/Nexis- Legal Research [E	\$68.98
Pacer - Court Research	\$4.90
Reproduction/ Scan Copy	\$12.00
	\$85.88

Page: 5 Invoice 128207 February 28, 2021

			TT. 4007	Hours	Rate	Amount
Bankrup	tcy Lit	igation	1 [L430]			
02/12/2021	GSG	BL	Review Golden motion for allowance of claim for voting purposes and supporting documents.	1.20	800.00	\$960.00
02/16/2021	JDF	BL	TC with G. Greenwood to prepare for call with Fischer and Wray.	0.20	800.00	\$160.00
02/16/2021	JDF	BL	Conference call with Fischer, Wray and G. Greenwood re 3018 motion and responses.	0.30	800.00	\$240.00
02/16/2021	GSG	BL	Emails to/from J. Fiero and review docket re 3018 motion.	0.30	800.00	\$240.00
02/16/2021	GSG	BL	Call with J. Fiero re motion and strategy.	0.20	800.00	\$160.00
02/16/2021	GSG	BL	Conference call with Gonzales counsel re 3018 motion.	0.30	800.00	\$240.00
02/16/2021	GSG	BL	Emails to/from client re meeting.	0.10	800.00	\$80.00
02/16/2021	GSG	BL	Review file and confer with M. Renck re Plan and DS.	0.20	800.00	\$160.00
02/17/2021	GSG	BL	Review RS/Plan re voting classes and DL claim.	0.20	800.00	\$160.00
02/17/2021	GSG	BL	Conference call with J. Fiero and client re response to estimation motion.	0.70	800.00	\$560.00
02/18/2021	JDF	BL	Confer with G. Greenwood re strategy going forward	0.30	800.00	\$240.00
02/18/2021	GSG	BL	Confer with J. Fiero re status and follow-up research.	0.30	800.00	\$240.00
02/18/2021	GSG	BL	Call with client re response to estimation and response re alleged conflicts.	0.50	800.00	\$400.00
02/19/2021	GSG	BL	Telephone call and email from Fischer re loan and security interest.	0.10	800.00	\$80.00
02/19/2021	GSG	BL	Telephone call with J. Fischer re objection to estimation motion.	0.40	800.00	\$320.00
02/21/2021	GSG	BL	Research/review cases re advisory opinions, justiciability, and mootness.	2.10	800.00	\$1,680.00
02/22/2021	GSG	BL	Draft response/opposition to 3018 motion	7.90	800.00	\$6,560.00
02/22/2021	GSG	BL	Emails J. Fiero re estimation motion and reponse.	0.30	800.00	\$6,560.00
02/23/2021	JDF	BL	TC with counsel for Golden re opposition to plan (.6); Confer with G. Greenwood re pleading strategy (.3); TC with K. Coleman re going forward strategy (.2)	1.10	800.00	\$880.00
02/23/2021	GSG	BL	Emails to/from J. Fiero and telephone call re response by Brutzkus Gubner.	0.10	800.00	\$80.00
02/23/2021	GSG	BL	Review/revise/blackline changes re factual discussion to 3018 response.	0.50	800.00	\$400.00
02/23/2021	GSG	BL	Emails to client and local counsel re response to 3018 motion and filing.	0.20	800.00	\$160.00
02/23/2021	GSG	BL	Review Plan and DS, revise and blackline response to 3018 motion per client comments.	0.90	800.00	\$720.00

Page: 6 Invoice 128207 February 28, 2021

				<u>Hours</u>	Rate	<u>Amoun</u> t
02/23/2021	GSG	BL	Emails to/from client re 3018 motion and Plan and DS.	1.20	800.00	\$960.00
02/23/2021	GSG	BL	Email Wray/Fischer re joinder.	1.20	800.00	\$960.00
02/24/2021	JDF	BL	TC with K. Coleman re strategy	0.20	800.00	\$160.00
02/24/2021	JDF	BL	TC with G. Greenwood re approach to opposition filing	0.20	800.00	\$160.00
02/24/2021	JDF	BL	Review draft opposition prepared by Gonzales	0.30	800.00	\$240.00
02/24/2021	GSG	BL	Telephone call with Gupta re response to 3018 motion and strategy.	0.30	800.00	\$240.00
02/24/2021	GSG	BL	Telephone call and email Larson re response to 3018 motion and strategy.	0.10	800.00	\$80.00
02/24/2021	GSG	BL	Telephone calls with Fischer re separate response and joinder re opposition to 3018 motion.	0.40	800.00	\$320.00
02/24/2021	GSG	BL	Further calls with J. Fiero and Gupta re separate response and joinder re opposition to 3018 motion.	0.20	800.00	\$160.00
02/24/2021	GSG	BL	Incorporate additional comments from Gupta and Fischer; revise, blackline, and circulate same re 3018 response.	0.90	800.00	\$720.00
02/24/2021	GSG	BL	Review Gonzales opposition to 3018 motion and review related cases re mistaken AR entry.	0.60	800.00	\$480.00
02/24/2021	GSG	BL	Revise and blackline 3018 response re Golden vote and email client re same.	0.30	800.00	\$240.00
02/25/2021	JDF	BL	Review pleadings prepared by Fischer and Coleman.	0.30	800.00	\$240.00
02/25/2021	JDF	BL	TC with G. Greenwood re issues	0.10	800.00	\$80.00
02/25/2021	JDF	BL	TC with G. Greenwood re client call prep	0.30	800.00	\$240.00
02/25/2021	JDF	BL	TC with client regarding response to motion to allow claim for voting purposes	0.40	800.00	\$320.00
02/25/2021	GSG	BL	Accept and finalize client revisions to 3018 response; confer re exhibit.	0.20	800.00	\$160.00
02/25/2021	GSG	BL	Review objection re DL fees and telephone call with J. Fiero.	0.20	800.00	\$160.00
02/25/2021	GSG	BL	Conference call with client and J. Fiero re status and final strategy.	0.40	800.00	\$320.00
02/25/2021	GSG	BL	Call with J. Fiero re strategy.	0.10	800.00	\$80.00
02/25/2021	GSG	BL	Calls with Fischer and local counsel re response and joinder re 3018 Motion (.3); confer with local counsel re filing of joinder and service (.1).	0.40	800.00	\$320.00
				24.60		\$19,120.00
Plan & D	isclosu	re Stn	nt. [B320]			
02/12/2021	JDF	PD	Review and consider motion to allow claims for voting purposes	0.50	800.00	\$400.00

Case 18-12456-gs Door 37037485 Enterted & 7/39/29/21:06:29:42 age after 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 7
Invoice 128207
February 28, 2021

-				<u>Hours</u>	Rate	<u>Amoun</u> t
02/12/2021	JDF	PD	Confer with G. Greenwood re review and consider motion to allow claims for voting purposes	0.10	800.00	\$80.00
02/17/2021	JDF	PD	Confer with G. Greenwood and client re motion to allow vote	0.70	800.00	\$560.00
02/22/2021	JDF	PD	Review and analyze plan and disclosure statement	0.70	800.00	\$720.00
02/22/2021	JDF	PD	TC with S. Gubner and J. Bregman re plan (.2)	0.20	800.00	\$720.00
				2.30		\$1,840.00

TOTAL SERVICES FOR THIS MATTER:

\$20,960.00

Case 18-12456-gs Dooc 37037435 Ertented & 7/391/29/21:06:29:42 age after of 87 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 8 Invoice 128207 February 28, 2021

Expenses				
02/16/2021	LN	33085.00001 Lexis Charges for 02-16-21	\$11.77	
02/20/2021	LN	33085.00001 Lexis Charges for 02-20-21	\$9.73	
02/22/2021	LN	33085.00001 Lexis Charges for 02-22-21	\$9.73	
02/22/2021	LN	33085.00001 Lexis Charges for 02-22-21	\$28.02	
02/22/2021	RE2	SCAN/COPY (23 @0.10 PER PG)	\$2.30	
02/22/2021	RE2	SCAN/COPY (26 @0.10 PER PG)	\$2.60	
02/23/2021	RE2	SCAN/COPY (71 @0.10 PER PG)	\$7.10	
02/24/2021	LN	33085.00001 Lexis Charges for 02-24-21	\$9.73	
02/28/2021	PAC	Pacer - Court Research	\$4.90	
Total Expenses for this Matter \$85.88				

Page: 9
Invoice 128207
February 28, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 02/28/2021

Total Fees \$20,960.00

Total Expenses \$85.88

Total Due on Current Invoice \$21,045.88

Outstanding Balance from prior invoices as of 02/28/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
127565	03/31/2021	\$18,971.50	\$23.85	\$18,995.35
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10

Total Amount Due on Current and Prior Invoices: \$176,359.22

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 March 31, 2021
Invoice 128208
Client 33085
Matter 00001
JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 03/31/2021

 FEES
 \$15,360.00

 EXPENSES
 \$23.85

 TOTAL CURRENT CHARGES
 \$15,383.85

 BALANCE FORWARD
 \$176,359.22

 TOTAL BALANCE DUE
 \$172,747.72

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age after of 17 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128208 March 31, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	Rate	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	11.50	\$9,200.00
JDF	Fiero, John D.	Partner	800.00	7.70	\$6,160.00
				19.20	\$15,360.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age after of 27 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128208 March 31, 2021

Summary of Services by Task Code						
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>			
BL	Bankruptcy Litigation [L430]	14.50	\$11,600.00			
PD	Plan & Disclosure Stmt. [B320]	4.70	\$3,760.00			
		19.20	\$15,360.00			

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age at 96 of 37 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128208 March 31, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$4.85
Pacer - Court Research	\$19.00
	\$23.85

Page: 5 Invoice 128208 March 31, 2021

ъ .			H 4201	<u>Hours</u>	Rate	Amount
Bankrup	tcy Li	tigatio	n [L430]			
03/01/2021	JDF	BL	Review opposition to fees filed by Gubner firm	0.30	800.00	\$240.00
03/01/2021	GSG	BL	Review fee objection and statements re NH alleged conflicts	0.70	800.00	\$560.00
03/01/2021	GSG	BL	Email client re NH fee objection.	0.20	800.00	\$160.00
03/02/2021	GSG	BL	Review NH response to fee objection.	0.40	800.00	\$320.00
03/02/2021	GSG	BL	Conference call with client and J. Fiero re NH fee objection.	0.30	800.00	\$240.00
03/03/2021	JDF	BL	Emails re K. Coleman pleading	0.10	800.00	\$80.00
03/03/2021	JDF	BL	Emails re upcoming March 11 hearing	0.20	800.00	\$160.00
03/03/2021	JDF	BL	TC with S. Gubner re settlement posture	0.20	800.00	\$160.00
03/03/2021	GSG	BL	Review final response to fee objection	0.20	800.00	\$160.00
03/04/2021	JDF	BL	Two TCs with S. Gubner re claim resolution	0.60	800.00	\$480.00
03/04/2021	JDF	BL	TC with K. Gupta re claim resolution	0.40	800.00	\$320.00
03/04/2021	JDF	BL	TC with J. Fischer and M. Wray re pending negotiations	0.30	800.00	\$240.00
03/04/2021	GSG	BL	Conference call with J. Fiero and client re settlement discussions.	0.50	800.00	\$400.00
03/04/2021	GSG	BL	Conference call with J. Fiero and Gonzales counsel re settlement discussions.	0.30	800.00	\$240.00
03/09/2021	JDF	BL	Review documents in advance of DOA plan hearing	0.40	800.00	\$320.00
03/09/2021	JDF	BL	Confer with G. Greenwood re issues raised in the documents	0.20	800.00	\$160.00
03/09/2021	GSG	BL	Pull and circulate current pleadings from DL and DOA dockets for J. Fiero	0.30	800.00	\$240.00
03/09/2021	GSG	BL	Review Golden supplemental response, DLLA response, and prior hearing transcript re facts and arguments re alleged DL claim.	1.90	800.00	\$1,520.00
03/10/2021	GSG	BL	Telephone call with Fischer re compromise with Golden.	0.30	800.00	\$240.00
03/10/2021	GSG	BL	Telephone call with client re settlement.	0.30	800.00	\$240.00
03/10/2021	GSG	BL	Email to J. Fiero re settlement.	0.10	800.00	\$80.00
03/10/2021	GSG	BL	Telephone call with K. Coleman re settlement.	0.30	800.00	\$240.00
03/10/2021	GSG	BL	Telephone call with client re timing and issues re potential compromise by Golden.	0.50	800.00	\$400.00
03/10/2021	GSG	BL	Telephone call with Fischer re timing and issues re potential compromise by Golden.	0.10	800.00	\$80.00
03/10/2021	GSG	BL	Telephone call and email with J. Fiero re hearing and Plan issues (.3).	0.30	800.00	\$240.00
03/11/2021	GSG	BL	Telephone call with J. Fiero and K. Coleman re hearing (.2); telephone call with J. Fiero post-hearing.	0.40	800.00	\$320.00
03/11/2021	GSG	BL	Attend hearing re multiple motions, including Plan Confirmation and Desert Land dismissal.	3.70	800.00	\$2,960.00
03/16/2021	GSG	BL	Review emails and stipulation re further briefing and hearing	0.10	800.00	\$80.00
03/22/2021	JDF	BL	TC with C. Carlyon re request	0.10	800.00	\$80.00
03/22/2021	JDF	BL	Confer with G. Greenwood re Carylon request	0.10	800.00	\$80.00
03/22/2021	JDF	BL	Email to client re Carlyon message and inquiry	0.10	800.00	\$80.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 0391/29/21:06:29:42 age at 5 of 5 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 6 Invoice 128208 March 31, 2021

				<u>Hours</u>	Rate	Amount
03/22/2021	GSG	BL	Pull insider complaint and email J. Fiero re same.	0.30	800.00	\$240.00
03/23/2021	GSG	BL	Review Schwartzer sup reply re fee application and DL dismissal.	0.20	800.00	\$160.00
03/23/2021	GSG	BL	Email client re insider adversary.	0.10	800.00	\$80.00
				14.50		\$11,600.00
Plan & D	Disclos	ure St	mt. [B320]			
03/10/2021	JDF	PD	Emails with G. Greenwood re upcoming hearing (.1); TC with G. Greenwood re same (.3)	0.40	800.00	\$240.00
03/11/2021	JDF	PD	TC with K. Coleman and G. Greenwood re hearing	0.20	800.00	\$160.00
03/11/2021	JDF	PD	Prepare for hearing and outline issues re same	1.40	800.00	\$1,120.00
03/11/2021	JDF	PD	Attend hearing	2.50	800.00	\$2,000.00
03/11/2021	JDF	PD	Follow up phone call with G. Greenwood re hearing.	0.20	800.00	\$160.00
				4.70		\$3,760.00

TOTAL SERVICES FOR THIS MATTER:

\$15,360.00

Case 18-12456-gs Door 37037-485 Enterned 07/030/29/21:06:29:42 agreage of 67 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 7 Invoice 128208 March 31, 2021

Expenses

 02/17/2021
 CC
 Conference Call [E105] AT&T Conference Call, GSG
 \$4.85

 03/31/2021
 PAC
 Pacer - Court Research
 \$19.00

Total Expenses for this Matter

\$23.85

Page: 8 Invoice 128208 March 31, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 03/31/2021

Total Fees \$15,360.00

Total Expenses \$23.85

Total Due on Current Invoice \$15,383.85

Outstanding Balance from prior invoices as of 03/31/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88

Total Amount Due on Current and Prior Invoices: \$172,747.72

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 April 30, 2021
Invoice 128228
Client 33085
Matter 00001

JDF

\$182,440.65

RE: Desert Oasis Apartments LLC

TOTAL BALANCE DUE

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 04/30/2021

 FEES
 \$9,680.00

 EXPENSES
 \$12.93

 TOTAL CURRENT CHARGES
 \$9,692.93

 BALANCE FORWARD
 \$172,747.72

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age afge of 97 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128228 April 30, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	Rate	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	4.30	\$3,440.00
JDF	Fiero, John D.	Partner	800.00	7.80	\$6,240.00
				12.10	\$9,680.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age at 50 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128228 April 30, 2021

Summary of Services by Task Code				
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>	
BL	Bankruptcy Litigation [L430]	10.60	\$8,480.00	
PD	Plan & Disclosure Stmt. [B320]	1.50	\$1,200.00	
		12.10	\$9,680.00	

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age at 101 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128228 April 30, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$3.13
Lexis/Nexis- Legal Research [E	\$9.30
Pacer - Court Research	\$0.50
	\$12.93

Case 18-12456-gs Doc 37037485 Enterted & 7/391/29/21:06:29:42 age at 96 of 27 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 5 Invoice 128228 April 30, 2021

Page: 6 Invoice 128228 April 30, 2021

				Hours	Rate	Amount
Bankrup	tcy Lit	igation	[L430]			
04/02/2021	JDF	BL	TC with G. Greenwood re conversion hearing	0.10	800.00	\$80.00
04/02/2021	JDF	BL	Prepare for and participate in conversion hearing	1.70	800.00	\$1,360.00
04/02/2021	GSG	BL	Telephone call with J. Fiero re status of conversion hearing.	0.10	800.00	\$80.00
04/05/2021	GSG	BL	Emails re status and review conversion order.	0.10	800.00	\$80.00
04/06/2021	JDF	BL	TC with G. Greenwood re case strategy	0.10	800.00	\$80.00
04/06/2021	JDF	BL	Email to client re recommended approach to claim objection	0.10	800.00	\$80.00
04/06/2021	JDF	BL	Review and approve form of order after hearing	0.10	800.00	\$80.00
04/06/2021	GSG	BL	Telephone call with J. Fiero and emails re status of claim and objection; review code re chapter 7 trustee appointment and objection.	0.10	800.00	\$80.00
04/07/2021	JDF	BL	Review correspondence from J. Fischer re claim objection	0.10	800.00	\$80.00
04/07/2021	JDF	BL	Send email to team re suggested approach	0.10	800.00	\$80.00
04/07/2021	GSG	BL	Review proposed UST letter from C. Carlyon.	0.20	800.00	\$160.00
04/07/2021	GSG	BL	Review proposed UST letter from C. Carlyon.	0.20	800.00	\$160.00
04/08/2021	JDF	BL	Strategy call with client and G. Greenwood in wake of conversion hearing	0.50	800.00	\$400.00
04/08/2021	GSG	BL	Call with K. Gupta re Desert Land objection and status.	0.50	800.00	\$400.00
04/09/2021	JDF	BL	Conference call with G. Greenwood and J. Fischer re new landscape	0.30	800.00	\$240.00
04/09/2021	GSG	BL	Call with C. Carlyon re status and trustee objection, review docket and email client re chapter 7 appointment.	0.30	800.00	\$240.00
04/09/2021	GSG	BL	Conference call with JDF and Gonzales counsel re joinder to claim objection re Desert Land.	0.30	800.00	\$240.00
04/13/2021	JDF	BL	TC with S. Gubner re settlement posture	0.20	800.00	\$400.00
04/13/2021	JDF	BL	Confer with client re message from Gubner	0.10	800.00	\$400.00
04/13/2021	JDF	BL	Email exchange with Gonzales counsel re mediation push	0.20	800.00	\$160.00
04/13/2021	GSG	BL	Review emails re mediation.	0.10	800.00	\$80.00

Page: 7
Invoice 128228
April 30, 2021

				Hours	Rate	Amount
04/15/2021	JDF	BL	Confer with G. Greenwood re mediation push status	0.10	800.00	\$80.00
04/22/2021	JDF	BL	Review and respond to client email re mediation strategy	0.20	800.00	\$160.00
04/22/2021	JDF	BL	Confer with Gonzales counsel re status of mediation	0.10	800.00	\$80.00
04/22/2021	GSG	BL	Emails to/from K. Gupta re mediation and costs.	0.20	800.00	\$160.00
04/23/2021	GSG	BL	Follow-up research re cases addressing account stated/mistake and res judicata; notes re same.	0.60	800.00	\$480.00
04/26/2021	JDF	BL	Emails with Gonzales counsel and DLLA counsel re status	0.10	800.00	\$80.00
04/26/2021	JDF	BL	TC with J. Fischer re status	0.20	800.00	\$160.00
04/26/2021	JDF	BL	Email to client reporting on call with Fischer	0.10	800.00	\$80.00
04/26/2021	GSG	BL	Review emails re mediation status.	0.10	800.00	\$80.00
04/28/2021	JDF	BL	Conference call with K. Gupta and G. Greenwood re mediation of claim objection issues	0.30	800.00	\$240.00
04/28/2021	GSG	BL	Telephone call with J. Fiero and K. Gupta re mediation of claims.	0.30	800.00	\$240.00
04/29/2021	JDF	BL	Conference call with K. Gupta and G. Greenwood re mediation strategy	0.70	800.00	\$1,120.00
04/29/2021	JDF	BL	Conference call with Fischer and Wray re mediation	0.50	800.00	\$1,120.00
04/29/2021	JDF	BL	TC with G. Carlyon re mediation	0.20	800.00	\$1,120.00
04/29/2021	GSG	BL	Telephone call with J. Fiero and K. Gupta re mediation and procedural issues.	0.70	800.00	\$560.00
04/29/2021	GSG	BL	Conference call with Wray and Fischer re mediation, costs, and scheduling.	0.50	800.00	\$400.00
04/30/2021	JDF	BL	Emails with client re strength of DOA case against Desert Land estate	0.20	800.00	\$160.00
				10.60		\$8,480.00
<u>Plan & D</u>	isclosu	ıre <u> Stm</u>	t. [B320]			
04/30/2021	JDF	PD	Prepare for and participate in hearing on confirmation of bankruptcy plan	1.50	800.00	\$1,220.00
				1.50	•	\$1,220.00

TOTAL SERVICES FOR THIS MATTER:

\$9,680.00

Case 18-12456-gs Dooc 37037485 Entented & 7/391/29/21:06:29:42 age a 6/2 of 5 of 102

Pachulski Stang Ziehl & Jones LLP Page: 8 Gupta, Kavita (Desert Oasis) Invoice 128228 33085 -00001 April 30, 2021 **Expenses** 04/08/2021 CCConference Call [E105] AT&T Conference Call, GSG \$3.13 04/23/2021 LN 33085.00001 Lexis Charges for 04-23-21 \$9.30 \$0.50 04/30/2021 PAC Pacer - Court Research \$12.93 **Total Expenses for this Matter**

Page: 8 Invoice 128228 April 30, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 04/30/2021

Total Fees \$9,680.00

Total Expenses \$12.93

Total Due on Current Invoice \$9,692.93

Outstanding Balance from prior invoices as of 04/30/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88
128208	03/31/2021	\$15,360.00	\$23.85	\$15,383.85
128213	05/31/2021	\$4,080.00	\$59.06	\$4,139.06

Total Amount Due on Current and Prior Invoices: \$186,579.71

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 May 31, 2021 Invoice 128229 Client 33085 Matter 00001 JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 05/31/2021

 FEES
 \$4,080.00

 EXPENSES
 \$59.06

 TOTAL CURRENT CHARGES
 \$4,139.06

BALANCE FORWARD \$182,440.651

TOTAL BALANCE DUE \$186,579.71

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age age of 87 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128229 May 31, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	Rate	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	3.90	\$3,120.00
JDF	Fiero, John D.	Partner	800.00	1.20	\$960.00
				5.10	\$4,080.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age age of 9 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128229 May 31, 2021

Summary of Services by Task Code				
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>	
BL	Bankruptcy Litigation [L430]	5.10	\$4,080.00	
		5.10	\$4,080.00	

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age age of 07 0f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128229 May 31, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Conference Call [E105]	\$6.06
Pacer - Court Research	\$53.00
	\$59.06

Page: 5 Invoice 128229 May 31, 2021

Bankrup	tev Liti	igation	[1.430]	Hours	Rate	Amount
05/10/2021	JDF	BL		0.10	800.00	\$80.00
			Email to G. Greenwood re chapter 11 plan hearing			
05/10/2021	GSG	BL	Review docket and emails to/from K. Coleman re confirmation.	0.20	800.00	\$160.00
05/11/2021	JDF	BL	Confer with counsel re mediation before Judge Sala	0.10	800.00	\$80.00
05/11/2021	GSG	BL	Review Bregman comments and emails re FOF/COL.	0.20	800.00	\$160.00
05/12/2021	GSG	BL	Review emails re objections to confirmation order.	0.10	800.00	\$80.00
05/13/2021	JDF	BL	Prepare email regarding separateness of dispute with Desert Land estate	0.20	800.00	\$160.00
05/17/2021	JDF	BL	Work on mediation scheduling	0.10	800.00	\$80.00
05/18/2021	JDF	BL	Review and forward email re scheduling	0.10	800.00	\$80.00
05/19/2021	JDF	BL	Review and forward email re scheduling to client	0.10	800.00	\$80.00
05/19/2021	GSG	BL	Review emails to/from chapter 7 trustee and client re mediation.	0.10	800.00	\$80.00
05/20/2021	GSG	BL	Conference call with K. Gupta re proposed mediation timing and details.	0.40	800.00	\$320.00
05/24/2021	JDF	BL	Emails with client and Fischer and Wray re timing of mediation	0.20	800.00	\$160.00
05/25/2021	GSG	BL	Additional emails re mediation.	0.10	800.00	\$80.00
05/26/2021	JDF	BL	Call with client re mediation posture	0.20	800.00	\$240.00
05/26/2021	JDF	BL	Emails with client re mediation options	0.10	800.00	\$240.00
05/26/2021	GSG	BL	Conference call with Fischer/Wray re mediation timing and costs.	0.30	800.00	\$240.00
05/26/2021	GSG	BL	Confer with J. Fiero re mediation.	0.10	800.00	\$80.00
05/26/2021	GSG	BL	Email K. Gupta re Gonzales' position re mediation and potential settlement.	0.20	800.00	\$160.00
05/26/2021	GSG	BL	Call with K. Gupta re mediation and timing of claim objection.	0.30	800.00	\$240.00
05/26/2021	GSG	BL	Call with M. Wray re claim objection and pending settlement offer.	0.10	800.00	\$80.00

Case 18-12456-gs Dooc 37037435 Enterted & 7 039/29/21:06:29:42 age age of 27 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001			Page: 6 Invoice 128229 May 31, 2021			
				Hours	Rate	Amount
05/26/2021	GSG	BL	Review emails re mediators and availability; confer with M. Renck re same.	0.20	800.00	\$160.00
05/28/2021	GSG	BL	Review pleadings and 12/20 transcript re claim objection.	1.60	800.00	\$1,280.00
				5.10		\$4,080.00
TOTAL S	ERVIC	ES FO	R THIS MATTER:			\$4,080.00

Case 18-12456-gs Dooc 37037-485 Entented 07/390/29/21:06:29:42 age a 70 of 102

Pachulski Stang Ziehl & Jones LLP Page: 7 Gupta, Kavita (Desert Oasis) Invoice 128229 33085 -00001 May 31, 2021 **Expenses** 05/20/2021 CCConference Call [E105] AT&T Conference Call, GSG \$2.93 05/26/2021 CC Conference Call [E105] AT&T Conference Call, GSG \$3.13 05/31/2021 PAC Pacer - Court Research \$53.00 \$59.06

Total Expenses for this Matter

Page: 8 Invoice 128229 May 31, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 05/31/2021

Total Fees \$4,080.00

Total Expenses \$59.06

Total Due on Current Invoice \$4,139.06

Outstanding Balance from prior invoices as of 05/31/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
126635	11/30/2020	\$89,520.00	\$116.29	\$89,636.29
126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88
128208	03/31/2021	\$15,360.00	\$23.85	\$15,383.85
128228	04/30/2021	\$9,680.00	\$12.93	\$9,692.93

Total Amount Due on Current and Prior Invoices: \$186,579.71

Pachulski Stang Ziehl & Jones LLP

150 California St. Floor 15th San Francisco, CA 94111

Kavita Gupta Gupta Ferrer LLP 1300 Bristol Street North ste. 100 Newport Beach, CA 92660 June 30, 2021 Invoice 128214 Client 33085 Matter 00001 JDF

RE: Desert Oasis Apartments LLC

STATEMENT OF PROFESSIONAL SERVICES RENDERED THROUGH 06/30/2021

FEES \$25,520.00
EXPENSES \$24.03
TOTAL CURRENT CHARGES \$25,544.03
BALANCE FORWARD \$186,579.71
TOTAL BALANCE DUE \$212,123.74

Case 18-12456-gs Dooc 37037435 Ertented & 7 039/29/21:06:29:42 age a 7 2 9 6 7 6 1 1 0 2

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 2 Invoice 128214 June 30, 2021

Summary of Services by Professional

<u>ID</u>	<u>Name</u>	<u>Title</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
GSG	Greenwood, Gail S.	Counsel	800.00	26.30	\$21,040.00
JDF	Fiero, John D.	Partner	800.00	5.60	\$4,480.00
				31.90	\$25,520.00

Case 18-12456-gs Dooc 37037435 Enterted & 7/39/29/21:06:29:42 age a 7/6 of 7/6 f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 3 Invoice 128214 June 30, 2021

Summary of Services by Task Code								
Task Code	<u>Description</u>	<u>Hours</u>	<u>Amount</u>					
BL	Bankruptcy Litigation [L430]	5.70	\$4,560.00					
CA	Case Administration [B110]	3.10	\$2,480.00					
СО	Claims Admin/Objections[B310]	23.10	\$18,480.00					
		31.90	\$25,520.00					

Case 18-12456-gs Dooc 37037435 Ertented & 7/391/29/21:06:29:42 age a 7/2 of 8/0 f 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 4 Invoice 128214 June 30, 2021

Summary of Expenses

<u>Description</u>	<u>Amount</u>
Lexis/Nexis- Legal Research [E	\$15.33
Pacer - Court Research	\$8.70
	\$24.03

Page: 5 Invoice 128214 June 30, 2021

Bankrupt	tey Lit	igation	n [L430]	<u>Hours</u>	Rate	Amount
06/01/2021	JDF	BL	TC with J. Fischer re mediation strategy	0.40	800.00	\$320.00
06/01/2021	GSG	BL	Review/revise chart and confer with M. Renck re mediator availability.	0.30	800.00	\$240.00
06/01/2021	GSG	BL	Email K. Gupta re June mediation and mediators.	0.20	800.00	\$160.00
06/01/2021	GSG	BL	Telephone call with J. Fischer re mediation and settlement discussions.	0.40	800.00	\$320.00
06/02/2021	JDF	BL	Confer with G. Greenwood and client re mediation briefing strategy	0.20	800.00	\$160.00
06/02/2021	GSG	BL	Telephone call with J. Fiero re mediation and settlement status.	0.10	800.00	\$80.00
06/07/2021	GSG	BL	Telephone calls and emails with J. Fischer re mediation status.	0.20	800.00	\$160.00
06/11/2021	JDF	BL	All hands conference call with client, K. Coleman, J. Fischer and M. Wray re litigation settlement posture	1.20	800.00	\$960.00
06/11/2021	GSG	BL	Conference call with K. Gupta, K. Coleman, J. Fiero, J. Fischer, and M. Wray re litigation and settlement.	1.20	800.00	\$960.00
06/15/2021	JDF	BL	Strategy call with K. Coleman and G. Greenwood	0.30	800.00	\$240.00
06/15/2021	GSG	BL	Review docket and confer with J. Fiero re DL claims deadline.	0.20	800.00	\$160.00
06/15/2021	GSG	BL	Telephone call with J. Fiero and K. Coleman re equitable indemnity claim.	0.30	800.00	\$240.00
06/18/2021	JDF	BL	TC with J. Fischer and G. Greenwood re settlement	0.10	800.00	\$80.00
06/18/2021	GSG	BL	Telephone call with J. Fiero and J. Fischer re settlement status and mediation scheduling.	0.10	800.00	\$80.00
06/21/2021	JDF	BL	Exchange emails with J. Fischer re keeping lines of communication open on settlement topic	0.20	800.00	\$160.00
06/28/2021	JDF	BL	Exchange emails with other professionals regarding mediation timing	0.30	800.00	\$240.00
			_	5.70		\$4,560.00
Case Adn	ninistr	ation [B110]			
06/04/2021	GSG	CA	Telephone call with J.Fischer re mediation and settlement talks; email J. Fiero re status.	0.10	800.00	\$80.00
06/09/2021	JDF	CA	Conference call with client and G. Greenwood re case posture	0.30	800.00	\$240.00
06/09/2021	JDF	CA	Conference call including client, G. Greenwood and K. Coleman re claim objection strategy (.7)	0.70	800.00	\$560.00
06/09/2021	GSG	CA	Conference call with K. Gupta and J. Fiero.	0.30	800.00	\$8,000.00
06/09/2021	GSG	CA	Conference call with K. Gupta, J. Fiero, and K. Coleman re claim objection, mediation, and settlement.	0.70	800.00	\$8,000.00

Case 123 1224 566 grs Doc 303-35 Emerce 6 70 902 2012 14 100 2014 2 Page 0 0 0 0 9 of 102

Pachulski Stang Ziehl & Jones LLP Gupta, Kavita (Desert Oasis) 33085 -00001 Page: 6 Invoice 128214 June 30, 2021

				<u>Hours</u>	Rate	Amount
06/09/2021	GSG	CA	Telephone call with J. Fischer re settlement status and scheduling call with all professionals.	0.50	800.00	\$480.00
06/09/2021	GSG	CA	Emails re scheduling.	0.10	800.00	\$480.00
06/13/2021	JDF	CA	Look into prior representations by Gubner firm (.3); Email to C. Carlyon re same (.1)	0.40	800.00	\$320.00
			-	3.10		\$2,480.00
Claims A	dmin/C)bject	ions [B310]			
06/01/2021	GSG	СО	Draft objection re Desert Land claim; draft factual background.	4.90	800.00	\$3,920.00
06/02/2021	GSG	CO	Research re res judicata and review Golden authorities.	2.10	800.00	\$1,680.00
06/02/2021	GSG	СО	Draft objection re Desert Land claim; draft legal analysis re common counts and res judicata.	6.30	800.00	\$5,040.00
06/03/2021	GSG	СО	Draft objection re Desert Land claim; draft legal analysis re inapplicability of res judicata.	8.30	800.00	\$6,640.00
06/16/2021	JDF	СО	Legal research re implied equitable indemnity and potential counterclaim to DLA claim in DOA case	1.50	800.00	\$1,200.00
			_	23.10		\$18,480.00
TOTAL S	ERVIC:	ES FO	R THIS MATTER:			\$25,520.00

Casse 123 1224 576 grs Doc 373-35 Emerce 0 709 72 2012 14 100 2014 2 Page 0 0 1 9 of 102

Pachulski Stang Ziehl & Jones LLP Page: 7 Gupta, Kavita (Desert Oasis) Invoice 128214 33085 -00001 June 30, 2021 **Expenses** 06/02/2021 33085.00001 Lexis Charges for 06-02-21 LN \$15.33 06/30/2021 PAC Pacer - Court Research \$8.70 \$24.03 **Total Expenses for this Matter**

Page: 8 Invoice 128214 June 30, 2021

REMITTANCE ADVICE

Please include this Remittance with your payment

For current services rendered through: 06/30/2021

Total Fees \$25,520.00

Total Expenses \$24.03

Total Due on Current Invoice \$25,544.03

Outstanding Balance from prior invoices as of 06/30/2021 (May not include recent payments)

A/R Bill Number	Invoice Date	Fees Billed	Expenses Billed	Balance Due
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126901	12/31/2020	\$14,800.00	\$18.80	\$14,818.80
128204	10/31/2020	\$25,840.00	\$90.80	\$25,930.80
128206	01/31/2021	\$5,920.00	\$12.10	\$5,932.10
128207	02/28/2021	\$20,960.00	\$85.88	\$21,045.88
128208	03/31/2021	\$15,360.00	\$23.85	\$15,383.85
128212	04/30/2021	\$9,680.00	\$12.93	\$9,692.93
128213	05/31/2021	\$4,080.00	\$59.06	\$4,139.06

Total Amount Due on Current and Prior Invoices: \$212,123.74